

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

WORLDCOM, INC., et al.,

Reorganized Debtors.

Chapter 11

Case No. 02-13533 (AJG)

(Jointly Administered)

**INTERNAL REVENUE SERVICE OF THE
UNITED STATES OF AMERICA,**

Appellant,

v.

WORLDCOM, INC., et al.,

Appellees.

07 Civ. 07414 (DLC)

**NOTICE OF REORGANIZED DEBTORS' MOTION TO DISMISS APPEAL
OR FOR AN ORDER DENYING THE IRS LEAVE
TO FILE AN INTERLOCUTORY APPEAL**

PLEASE TAKE NOTICE THAT, upon the annexed Memorandum of Law in Support of Motion to Dismiss Appeal or for an Order Denying the IRS Leave to File an Interlocutory Appeal, dated August 30, 2007, and the Declaration of Alfredo R. Pérez in support thereof, Verizon Business Global LLC (successor by merger of reorganized debtor WorldCom, Inc.), and certain of its direct and indirect subsidiaries (collectively, the "Reorganized Debtors") will move pursuant to Rules 8003 and 8011 of the Federal Rules of Bankruptcy Procedure ("FRBP") in the United States District Court for the Southern District of New York, at the United States Courthouse, 500 Pearl Street, New York, New York 10007-1312 on a date and at a time to be set by the Court, for an order dismissing the appeal of the Internal Revenue Service of the United States of America from the Order Granting Reorganized Debtors' Objection to Proof

of Claim No. 38365 and Motion for a Determination of Refund Rights Pursuant to Section 505(a)(1) of the Bankruptcy Code entered on June 27, 2007 by the United States Bankruptcy Court for the Southern District of New York, Honorable Arthur J. Gonzalez, or alternatively for an order denying leave to file such interlocutory appeal.

PLEASE TAKE FURTHER NOTICE THAT, pursuant to FRBP 8011, answering papers, if any, shall be served upon the undersigned within seven (7) business days after the service upon you of this Notice of Motion and the papers upon which it is based.

Dated: Houston, Texas
August 30, 2007

Respectfully submitted,

/s/ Alfredo R. Pérez

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